

## Exhibit B



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TAX IDENTIFICATION NO. 23-0382195

Invoice Date: February 28, 2020  
Invoice No.: 20200207812

Paul E. Harner  
1675 Broadway  
New York, NY 10019

Client: Sears Fee Examiner (071820.03)  
Matter: Fee and Expense Review and Reporting (00317415)

FOR PROFESSIONAL SERVICES RENDERED through January 31, 2020

#### INVOICE SUMMARY

##### FEES

Fee and Expense Review and Reporting (00317415)	\$92,412.00
Total Current Charges	<hr/> \$92,412.00
<b>TOTAL AMOUNT DUE</b>	<hr/> <b>\$92,412.00</b> <hr/>

**PROFESSIONAL SERVICES**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
<b>B160 - Fee/Employment Applications</b>					
Daluz,T.M.	01/16/20	Attend to fee application issues	940.00	1.00	940.00
McClamb,C.D.	01/23/20	Confer with S. Ambrose re: eighth monthly fee application	495.00	0.30	148.50
Ambrose,S.M.	01/23/20	E-mail from C. McClamb re: Eighth Monthly Joint Fee Application (.2); draft same (1.8)	270.00	2.00	540.00
Daluz,T.M.	01/23/20	Attend to fee application	940.00	0.50	470.00
McClamb,C.D.	01/24/20	Review draft eighth monthly fee application	495.00	0.60	297.00
Ambrose,S.M.	01/24/20	Review and revise Eighth Joint Monthly Fee Application	270.00	2.00	540.00
McClamb,C.D.	01/30/20	Edits to eighth monthly fee application	495.00	0.30	148.50
McClamb,C.D.	01/30/20	E-mails with T. Daluz re: eighth monthly fee application	495.00	0.30	148.50
Daluz,T.M.	01/30/20	Review and revise eighth monthly fee application	940.00	1.00	940.00
McClamb,C.D.	01/31/20	Additional edits to eighth monthly fee application	495.00	0.30	148.50
McClamb,C.D.	01/31/20	Review and edit eighth monthly fee application	495.00	0.30	148.50
Ambrose,S.M.	01/31/20	Revise Eighth Monthly Fee Statement; e-file with the Court (.8); serve same (.3).	270.00	1.10	297.00
Ambrose,S.M.	01/31/20	E-mail from M. Savva re: revised invoices (.1); review invoices (.3).	270.00	0.40	108.00
<b>Total B160</b>				<b>10.10</b>	<b>\$4,874.50</b>

**B170 - Fee/Employment Objections**

McClamb,C.D.	01/01/20	Review Deloitte & Touche second interim fee application	495.00	3.00	1,485.00
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**PROFESSIONAL SERVICES**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
McClamb,C.D.	01/02/20	Confer with T. Daluz re: status of review	495.00	0.40	198.00
McClamb,C.D.	01/02/20	Review Deloitte & Touche second interim fee application	495.00	7.30	3,613.50
Greenfield,M.G.	01/02/20	Revisions to fTI preliminary report and exhibits, finalizing of reports and exhibits, drafting of cover letter	495.00	1.80	891.00
Salah,M.	01/02/20	Conference call with T. Daluz re: changes and edits to the Deloitte Tax preliminary summary and reports (1.5); make changes and edits; send communication to C. Pollard and T. Daluz (.3)	465.00	1.80	837.00
Greenfield,M.G.	01/02/20	Research re: bankruptcy standard that time spent reviewing or editing bills is not compensable	495.00	0.50	247.50
Salah,M.	01/02/20	Analyze and re:-tag Alvarez and Marsal professional fees tags on "Communication-no parties"	465.00	1.50	697.50
Daluz,T.M.	01/02/20	Work on Deloitte tax report	940.00	3.50	3,290.00
Daluz,T.M.	01/02/20	Call with M. Salah re: changes	940.00	0.50	470.00
Pollard,C.P.	01/02/20	Prepare updated reports for Deloitte Tax (curable deficiencies and duplicate entries)	320.00	0.60	192.00
Daluz,T.M.	01/03/20	Work on A&M exhibits	940.00	1.00	940.00
Daluz,T.M.	01/03/20	Draft summary correspondence with Fee Examiner and V. Marriott re: same	940.00	0.50	470.00
Daluz,T.M.	01/03/20	Finalize Deloitte tax report and exhibits	940.00	3.00	2,820.00
Salah,M.	01/05/20	Recreate and edit reports for A&M	465.00	1.50	697.50
McClamb,C.D.	01/06/20	E-mails with I. Babchinetskaya re: fee review assignment	495.00	0.10	49.50
Neitzel,K.N.	01/06/20	Prepare and import FTI and Akin Gump fee data for attorney review	360.00	2.80	1,008.00

**PROFESSIONAL SERVICES**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Daluz,T.M.	01/06/20	Revise A&M report	940.00	4.00	3,760.00
Marriott, III,V.J.	01/06/20	Prepare for discussion with FTI re: first preliminary report	1,035.00	0.50	517.50
Babchinetskaya,I.	01/07/20	Prepare for call with C. McClamb (.2); Review and analyze applicable expense and fee guidelines (.3); Review and analyze fees and expenses for Lazard (1)	375.00	1.50	562.50
Babchinetskaya,I.	01/07/20	Talk to C. McClamb about Lazard fee application review	375.00	0.50	187.50
Salah,M.	01/07/20	Review communication from T. Daluz re;; drafting request to C. Pollard clean up reports	465.00	0.20	93.00
Greenfield,M.G.	01/07/20	Meeting with FTI re: preliminary report	495.00	0.80	396.00
Neitzel,K.N.	01/07/20	Prepare Prime Clerk fee data and import into Relativity workspace for attorney review	360.00	0.90	324.00
Marriott, III,V.J.	01/07/20	Prepare for and participate in review of FTI preliminary report with Matt Diaz (FTI); Sam Starr (FTI); Paul Harner; and Mike Greenfield	1,035.00	1.40	1,449.00
Daluz,T.M.	01/07/20	Revise Deloitte exhibits	940.00	1.00	940.00
Daluz,T.M.	01/07/20	Revise A&M report	940.00	2.00	1,880.00
McClamb,C.D.	01/07/20	E-mails with I. Babchinetskaya re: review of Lazard final fee application	495.00	0.30	148.50
McClamb,C.D.	01/07/20	Phone conference with I. Babchinetskaya re: Lazard final application review	495.00	0.50	247.50
McClamb,C.D.	01/07/20	Circulate updated fee review assignments	495.00	0.10	49.50
McClamb,C.D.	01/07/20	Preparation for phone conference with I. Babchinetskaya re: Lazard final application review	495.00	1.60	792.00

**PROFESSIONAL SERVICES**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Babchinetskaya,I.	01/08/20	Review fees and expenses for Lazard (1.3); talk to C. McClamb re: fees and expenses for Lazard (.3)	375.00	1.60	600.00
Greenfield,M.G.	01/08/20	Review of other professionals' applications for amounts billed for retention and compensation (.3). Research re: "5% rule" for acceptable amounts billed for retention and compensation (.5).	495.00	0.80	396.00
McClamb,C.D.	01/08/20	Phone call to B. Aebersold re: Lazard Final fee application	495.00	0.10	49.50
Daluz,T.M.	01/08/20	Revise A&M exhibits	940.00	2.00	1,880.00
Daluz,T.M.	01/08/20	Review and analyze objections to Lazard expenses including related research	940.00	0.50	470.00
McClamb,C.D.	01/08/20	Review Lazard final fee application	495.00	0.60	297.00
McClamb,C.D.	01/08/20	Phone call with I. Babchinetskaya re: issues with Lazard final fee application	495.00	0.30	148.50
McClamb,C.D.	01/08/20	Review Order granting Lazard amended retention application	495.00	0.30	148.50
McClamb,C.D.	01/08/20	Review U.S. Trustee Objection to Lazard amended retention application	495.00	0.50	247.50
McClamb,C.D.	01/08/20	Multiple phone calls with P. Harner re: Lazard final fee application	495.00	0.60	297.00
McClamb,C.D.	01/08/20	Review case law re: Lazard final fee application	495.00	0.50	247.50
McClamb,C.D.	01/09/20	E-mail with P. Harner, V. Marriott and T. Daluz re: finalizing Deloitte Tax preliminary report	495.00	0.30	148.50
Babchinetskaya,I.	01/09/20	Draft e-mail re: Lazard fees and expenses (.2); Talk to C.McClamb re: next steps on Lazard's application (.1)	375.00	0.30	112.50
Neitzel,K.N.	01/09/20	Pre-Processing: download fee data from ShareFile site and copy to staging server	360.00	0.30	108.00

**PROFESSIONAL SERVICES**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Marriott, III, V.J.	01/09/20	Review and edit Stout preliminary report	1,035.00	0.40	414.00
Marriott, III, V.J.	01/09/20	Review and edit Deloitte Tax preliminary report	1,035.00	0.70	724.50
Daluz, T.M.	01/09/20	Work on A&M report and exhibits	940.00	3.50	3,290.00
McClamb, C.D.	01/09/20	Phone call with I. Babchinetskaya re: Lazard final fee application	495.00	0.20	99.00
McClamb, C.D.	01/09/20	E-mails with I. Babchinetskaya re: Lazard final fee application	495.00	0.20	99.00
McClamb, C.D.	01/10/20	Confer with T. Daluz re: finalizing Stout Risius preliminary report	495.00	0.30	148.50
McClamb, C.D.	01/10/20	Draft letter transmitting Stout Risius preliminary report	495.00	0.20	99.00
McClamb, C.D.	01/10/20	E-mail with K. Kernan re: Stout Risius preliminary report	495.00	0.20	99.00
Marriott, III, V.J.	01/10/20	Attend to follow-up re: Weil preliminary report	1,035.00	0.50	517.50
Daluz, T.M.	01/10/20	Finalize Deloitte tax report	940.00	1.00	940.00
Daluz, T.M.	01/10/20	Finalize Stout Risius report	940.00	1.00	940.00
McClamb, C.D.	01/10/20	Confer with T. Daluz re: Deloitte Tax preliminary report	495.00	0.20	99.00
McClamb, C.D.	01/10/20	Finalize Stout Risius preliminary report and exhibits	495.00	2.30	1,138.50
McClamb, C.D.	01/10/20	Edits to Stout Risius preliminary report	495.00	1.80	891.00
McClamb, C.D.	01/10/20	E-mails with P. Harner and T. Daluz re: Deloitte Tax preliminary report	495.00	0.40	198.00
McClamb, C.D.	01/10/20	E-mails with P. Harner re: Stout Risius preliminary report	495.00	0.30	148.50
McClamb, C.D.	01/13/20	E-mails with P. Harner and V, Marriott re: Deloitte Tax preliminary report and exhibits	495.00	0.30	148.50

**PROFESSIONAL SERVICES**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
McClamb,C.D.	01/13/20	Prepare preliminary report and exhibits for final review	495.00	1.80	891.00
McClamb,C.D.	01/13/20	E-mails with K. Kernan re: Stout Risius preliminary report	495.00	0.10	49.50
McClamb,C.D.	01/13/20	Phone call to B. Aebersold re: Lazard Final fee application	495.00	0.10	49.50
Daluz,T.M.	01/13/20	Revise preliminary report	940.00	2.50	2,350.00
Daluz,T.M.	01/13/20	Finalize Deloitte Tax	940.00	0.30	282.00
Daluz,T.M.	01/13/20	Analyze issues re: Lazard	940.00	0.30	282.00
McClamb,C.D.	01/13/20	Draft letter transmitting Deloitte Tax preliminary report	495.00	0.20	99.00
McClamb,C.D.	01/13/20	Edits to Deloitte Tax preliminary report	495.00	2.00	990.00
McClamb,C.D.	01/14/20	E-mail transmitting Deloitte Tax preliminary report and exhibits	495.00	0.10	49.50
Daluz,T.M.	01/14/20	A&M exhibit and time entry review	940.00	3.00	2,820.00
McClamb,C.D.	01/14/20	E-mails with P. Harner, V. Marriott and T. Daluz re: Lazard final application	495.00	0.30	148.50
McClamb,C.D.	01/14/20	Finalize exhibits and preliminary report for Deloitte Tax	495.00	2.40	1,188.00
McClamb,C.D.	01/14/20	Phone call with L. Quaintance re: Lazard final application	495.00	0.10	49.50
McClamb,C.D.	01/14/20	Review Lazard final application and highlight entries of concern	495.00	2.50	1,237.50
McClamb,C.D.	01/14/20	E-mails with P. Harner, V. Marriott and T. Daluz re: preliminary report for Deloitte Tax	495.00	0.10	49.50
McClamb,C.D.	01/15/20	E-mails with K. Kernan re: Stout Risius preliminary report	495.00	0.10	49.50



**PROFESSIONAL SERVICES**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
McClamb,C.D.	01/15/20	E-mails with E. Bromagen re: Lazard final fee application	495.00	0.20	99.00
McClamb,C.D.	01/16/20	Phone call with E. Bromagen re: Lazard final fee application	495.00	0.30	148.50
Daluz,T.M.	01/16/20	Review preliminary report and analyze issues for objection	940.00	2.50	2,350.00
Marriott, III,V.J.	01/16/20	Consider strategy for addressing Weil fee requests	1,035.00	0.50	517.50
McClamb,C.D.	01/17/20	Multiple e-mails with P. Harner, V. Marriott, and T. Daluz re: response from Lazard	495.00	0.50	247.50
McClamb,C.D.	01/17/20	Review e-mail from E. Bromagen and Lazard final fee application	495.00	0.60	297.00
Daluz,T.M.	01/17/20	Revise Alvarez report and exhibits	940.00	2.00	1,880.00
Daluz,T.M.	01/17/20	Conference call with V. Marriott and P. Harner re: strategy around objections	940.00	0.50	470.00
Daluz,T.M.	01/17/20	Correspondence re: Sidley fees and Lazard fee application	940.00	0.20	188.00
Marriott, III,V.J.	01/17/20	Conference with P. Harner and T. Daluz re: potential objection to Weil fee application	1,035.00	0.30	310.50
McClamb,C.D.	01/21/20	Draft and edit second status report	495.00	3.30	1,633.50
Roglen,L.D.	01/21/20	Research re: final reports and objections and e-mail to P. Harner, V. Marriott, and T. Daluz re: same	540.00	4.20	2,268.00
Marriott, III,V.J.	01/21/20	Review status of responses to first interim reports	1,035.00	0.70	724.50
McClamb,C.D.	01/22/20	E-mails with P. Harner re: additional fee application filings	495.00	0.30	148.50
McClamb,C.D.	01/22/20	E-mails with P. Harner re: status report	495.00	0.30	148.50

**PROFESSIONAL SERVICES**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
McClamb,C.D.	01/22/20	Edits to status report	495.00	0.20	99.00
McClamb,C.D.	01/22/20	E-mails with P. Harner re: conference with Stout Risius	495.00	0.20	99.00
McClamb,C.D.	01/22/20	E-mails with P. Harner and V. Marriott re: status report and status of review	495.00	0.30	148.50
McClamb,C.D.	01/22/20	Prepare and file status report after business hours	495.00	0.50	247.50
Marriott, III,V.J.	01/22/20	Consider issues re: formal objection to Weil fees	1,035.00	0.50	517.50
Marriott, III,V.J.	01/22/20	Review and edit Fee Examiner's second status report	1,035.00	0.40	414.00
McClamb,C.D.	01/23/20	Arrange conference call with Stout Risius re: preliminary report	495.00	1.00	495.00
Ambrose,S.M.	01/23/20	Conference with C. McClamb re: Courtcall appearances for January hearing (.2); Set up CourtCall for P. Harner; V. Marriott and C. McClamb for hearing on January 28, 2020 at 10:00 (.3)	270.00	0.50	135.00
McClamb,C.D.	01/24/20	Review proposed third order approving interim fee applications	495.00	0.10	49.50
McClamb,C.D.	01/24/20	E-mails with P. Harner, V. Marriott, and T. Daluz re: status of Deloitte & Touch preliminary report response	495.00	0.10	49.50
McClamb,C.D.	01/24/20	E-mails with P. Harner, V. Marriott, and T. Daluz re: proposed third order approving interim fee applications	495.00	0.10	49.50
Roglen,L.D.	01/26/20	Review American Airlines final report and e-mail (multiple) with P. Harner, T. Daluz, and V. Marriott re: same	540.00	1.30	702.00
McClamb,C.D.	01/27/20	Phone calls with E. Bromagen re: Lazard final fee application	495.00	0.10	49.50

**PROFESSIONAL SERVICES**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
McClamb,C.D.	01/27/20	E-mails with P. Harner and V. Marriott re: interim fee hearing	495.00	0.40	198.00
McClamb,C.D.	01/27/20	E-mails with E. Bromagen re: Lazard final fee application	495.00	0.10	49.50
McClamb,C.D.	01/27/20	Prepare Stout Risius Exhibits for Stout response	495.00	1.30	643.50
McClamb,C.D.	01/27/20	E-mails with P. Harner and V. Marriott re: conference call with Stout Risius	495.00	0.30	148.50
McClamb,C.D.	01/28/20	Confer with L. Roglen re: Weil first interim fee application	495.00	0.40	198.00
Ambrose,S.M.	01/28/20	Confer with C. McClamb re: updating CourtCall hearing participants (.2); telephone call with Southern District of New York D. Li for permission to live line; update participants with CourtCall (.3).	270.00	0.50	135.00
McClamb,C.D.	01/28/20	E-mails with P. Harner re: Weil first preliminary report	495.00	0.10	49.50
McClamb,C.D.	01/28/20	Confer with L. Roglen re: Weil first preliminary report	495.00	0.30	148.50
McClamb,C.D.	01/28/20	Phone call with P. Harner re: interim fee hearing	495.00	0.30	148.50
McClamb,C.D.	01/28/20	Telephonic attendance at interim fee hearing	495.00	1.00	495.00
McClamb,C.D.	01/28/20	Draft and circulate summary of interim fee hearing	495.00	0.60	297.00
Marriott, III,V.J.	01/28/20	Review results of fee hearing	1,035.00	0.30	310.50
McClamb,C.D.	01/29/20	E-mails with P. Harner and V. Marriott summarizing Stout Risius responses and preparation for conference call	495.00	1.00	495.00
McClamb,C.D.	01/29/20	Review and analyze response e-mails from Stout Risius	495.00	0.60	297.00

**PROFESSIONAL SERVICES**

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Daluz,T.M.	01/29/20	Review and revise second preliminary report of Stout.	940.00	2.50	2,350.00
Roglen,L.D.	01/29/20	Continue draft final report and objection to Weil first interim fee application	540.00	3.20	1,728.00
McClamb,C.D.	01/30/20	E-mails with P. Harner, V. Marriott and K. Kernen re: conference call	495.00	0.20	99.00
McClamb,C.D.	01/30/20	Review additional Stout Risius responses	495.00	0.40	198.00
Marriott, III,V.J.	01/30/20	Review Stout first preliminary report and responses of Stout	1,035.00	0.50	517.50
Roglen,L.D.	01/30/20	Continue draft of final report and objection to Weil first interim fee application	540.00	4.10	2,214.00
Marriott, III,V.J.	01/31/20	Review status of negotiations with Weil	1,035.00	0.50	517.50
Daluz,T.M.	01/31/20	Finalize A&M report	940.00	5.50	5,170.00
McClamb,C.D.	01/31/20	Confer with L. Roglen re: Weil first interim fee application	495.00	0.30	148.50
Roglen,L.D.	01/31/20	Review and revise Weil final report and objection to first interim fee application	540.00	2.80	1,512.00
<b>Total B170</b>				<b>132.10</b>	<b>\$87,537.50</b>
<b>Total Fees</b>				<b>142.20</b>	<b>92,412.00</b>

**PROFESSIONAL SERVICES SUMMARY**

<u>Name</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
<b>Task: B160 - Fee/Employment Applications</b>			
McClamb,C.D.	495.00	2.10	1,039.50
Ambrose,S.M.	270.00	5.50	1,485.00
Daluz,T.M.	940.00	2.50	2,350.00
<b>Total Task: B160</b>		<b>10.10</b>	<b>\$4,874.50</b>
<b>Task: B170 - Fee/Employment Objections</b>			

McClamb,C.D.	495.00	48.10	23,809.50
Pollard,C.P.	320.00	0.60	192.00
Babchinetskaya,I.	375.00	3.90	1,462.50
Neitzel,K.N.	360.00	4.00	1,440.00
Roglen,L.D.	540.00	15.60	8,424.00
Greenfield,M.G.	495.00	3.90	1,930.50
Salah,M.	465.00	5.00	2,325.00
Ambrose,S.M.	270.00	1.00	270.00
Daluz,T.M.	940.00	42.80	40,232.00
Marriott, III,V.J.	1,035.00	7.20	7,452.00
<b>Total Task: B170</b>		<b>132.10</b>	<b>\$87,537.50</b>
<b>Total Fees</b>		<b>142.20</b>	<b>\$92,412.00</b>

**PROFESSIONAL SERVICES SUMMARY**

<u>Name</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Daluz,T.M.	940.00	45.30	42,582.00
Marriott, III,V.J.	1,035.00	7.20	7,452.00
Babchinetskaya,I.	375.00	3.90	1,462.50
Greenfield,M.G.	495.00	3.90	1,930.50
McClamb,C.D.	495.00	50.20	24,849.00
Roglen,L.D.	540.00	15.60	8,424.00
Salah,M.	465.00	5.00	2,325.00
Neitzel,K.N.	360.00	4.00	1,440.00
Pollard,C.P.	320.00	0.60	192.00
Ambrose,S.M.	270.00	6.50	1,755.00
<b>Total Fees</b>		<b>142.20</b>	<b>\$92,412.00</b>

<b>Total Current Charges:</b>	<b>\$92,412.00</b>
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1735 Market Street, 51st Floor  
Philadelphia, PA 19103-7599  
Tel 215.665.8500  
Fax 215.864.8999  
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TAX IDENTIFICATION NO. 23-0382195

### REMITTANCE ADVICE

Client:	071820.03	Sears Fee Examiner
Matter:	00317415	Fee and Expense Review and Reporting
Invoice No.:	20200207812	
Date:	February 28, 2020	

Fee Amount	\$92,412.00
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<b>TOTAL AMOUNT DUE</b>	<b>\$92,412.00</b>
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**Please return this page with your remittance to the above address.  
Payment may also be made by wire transfer to our account.**

<b>Bank:</b>	<b>PNC Bank, NA</b>
<b>ABA No.:</b>	<b>031 0000 53</b>
<b>Account No.:</b>	<b>85-3131-7345</b>
<b>Account Name:</b>	<b>Ballard Spahr LLP</b>

**Please indicate on wire transfer the invoice number stated above.**